

Table T07-0298
Tax Expenditure for Child and Dependent Care Tax Credit (\$ billions), 2006-17

| | Year | | | | | | | | | | | |
|--|------|------|------|------|------|------|------|------|------|------|------|------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
| Fiscal Years¹ | | | | | | | | | | | | |
| Current Law with No AMT Relief After 2006 | 3.2 | 3.0 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.2 | 1.1 | 1.0 |
| Current Law Plus Extension of 2006 AMT Relief ² | 3.2 | 3.3 | 3.4 | 3.5 | 3.6 | 3.5 | 3.0 | 3.1 | 3.2 | 3.3 | 3.3 | 3.4 |
| Tax Cuts Made Permanent with no AMT Relief after 2006 | 3.2 | 3.0 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.2 | 1.1 | 1.1 |
| Tax Cuts Made Permanent Plus Extension of 2006 AMT Relief ³ | 3.2 | 3.3 | 3.4 | 3.5 | 3.6 | 3.6 | 3.7 | 3.8 | 3.9 | 4.0 | 4.1 | 4.1 |
| Calendar Years | | | | | | | | | | | | |
| Current Law with No AMT Relief After 2006 | 3.3 | 1.9 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.2 | 1.1 | 1.0 | 0.9 |
| Current Law Plus Extension of 2006 AMT Relief | 3.3 | 3.4 | 3.4 | 3.5 | 3.6 | 3.0 | 3.1 | 3.2 | 3.2 | 3.3 | 3.4 | 3.5 |
| Tax Cuts Made Permanent with no AMT Relief after 2006 | 3.3 | 1.9 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.3 | 1.2 | 1.1 | 1.0 |
| Tax Cuts Made Permanent Plus Extension of 2006 AMT Relief | 3.3 | 3.4 | 3.4 | 3.5 | 3.6 | 3.7 | 3.8 | 3.9 | 4.0 | 4.0 | 4.1 | 4.2 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Fiscal-year numbers assume a 20-80 split. The actual effect on receipts could differ.

(2) AMT relief consists of increase in AMT exemption to \$62,550 for married couples filing jointly (\$42,500 for singles and heads of household), indexed for inflation after 2006; allowance of personal non-refundable credits regardless of tentative AMT; allowance of child tax credit and EITC regardless of tentative AMT after 2010.

(3) AMT relief consists of increase in AMT exemption to \$62,550 for married couples filing jointly (\$42,500 for singles and heads of household), indexed for inflation after 2006; and allowance of personal non-refundable credits regardless of tentative AMT.